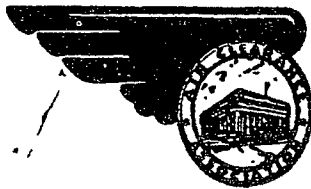


Exhibit A

Exhibit A.1



AIR CLEARANCE ASSOCIATION, Inc.

INTERNATIONAL AIR FREIGHT SPECIALISTS
CUSTOMS BROKERS

Telephone: (718) 656-5150

Fax: (718) 656-5780

One Cross Island Plaza
Suite 124
Rosedale, NY 11422

OUR REF. NO.	ENTRY NO.
B5359-1	

INVOICE DATE	INVOICE NO.
07/31/2017	001 196354
DATE ARRIVED	B/L NO. / AWB NO.
07/23/2017	72461088871
PORT OF LADING	VESSEL / AIRLINE
	LX/016

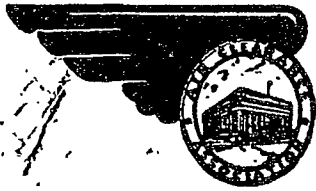
TO	ANAYA GEMS INC	RECEIVED DEC 12 2017
	31-00 47TH AVE LONG ISLAND CITY, NY 11101	

MARKS AND NUMBERS	DESCRIPTION OF PACKAGES AND GOODS	ACCOUNT NO.
HB# 34055344248 E/C MALA	167 CTNS, JEWELRY, 204KG, 450LB ENTRY# 821-0258484-2 AIRLINE: CROSS AIR AG I/R: ANAYA GEMS INC U/C: ANAYA GEMS INC	

IMPORTANT	DESCRIPTION OF CHARGES	AMOUNT
<p>It is understood and agreed that in the regular conduct of its business, Air Clearance Association, Inc. may entrust or deliver any property to any carrier of its choice, subject to all the usual conditions of transportation of such carrier; that the carrier so selected shall be regarded exclusively as the agent of the owner of said property; that Air Clearance Association, Inc. shall not be responsible for negligence or non-performance by such carrier, nor for any error of judgment of misinterpretation of instructions; and that in no event shall the owner of said property demand or receive for loss or damage more than \$50.00, the maximum sum at which each package is hereby valued.</p> <p>If you are the importer of record, payment to the broker will not relieve you of liability for Customs charges (duties, taxes, or other debts owed Customs) in the event the charges are not paid by the broker. Therefore, if you pay by check, Customs charges may be paid with a separate check payable to "U.S. Customs and Border Protection" which shall be delivered to Customs by the broker.</p>	<p>TOTAL DUTY AMOUNT IS \$38,322.71 PAYABLE TO U.S. CUSTOMS & BORDER PROTECTION BRINKS DOCUMENT FEE PAID TO BRINKS ENTRY SUMMARY/INBOUND ENTRY ADD'L CLASSIFICATIONS MESSENGER SERVICES</p>	<p>35.00 75.00 45.00 10.00</p>
SEE REVERSE FOR TERMS & CONDITIONS OF SERVICE	PAYABLE UPON PRESENTATION	165.00

ALL SHIPMENTS AND SERVICES ARE SUBJECT TO TERMS AND CONDITIONS OF THE NATIONAL CUSTOM BROKERS AND FORWARDERS OF AMERICA, INC., WHICH ARE ON THE BACK HEREOF.

PLTF 00358



AIR CLEARANCE ASSOCIATION, Inc.

INTERNATIONAL AIR FREIGHT SPECIALISTS
CUSTOMS BROKERS

Telephone: (718) 656-5150
Fax: (718) 656-5780

One Cross Island Plaza
Suite 124
Rosedale, NY 11422

OUR REF. NO.	ENTRY NO.
85359-1	

INVOICE DATE	INVOICE NO.
07/31/2017	001 196354
DATE ARRIVED	B/L NO. / AWB NO.
07/23/2017	72461088871
PORT OF LADING	VESSEL / AIRLINE
	LX/016

TO

ANAYA GEMS INC
31-00 47TH AVE
LONG ISLAND CITY, NY 11101

MARKS AND NUMBERS	DESCRIPTION OF PACKAGES AND GOODS	ACCOUNT NO.
HB# 34055344248 E/C MALA	167 CTNS, JEWELRY, 204KG, 450LB ENTRY# 821-0258484-2 AIRLINE: CROSS AIR AG I/R: ANAYA GEMS INC U/C: ANAYA GEMS INC	

IMPORTANT	DESCRIPTION OF CHARGES	AMOUNT
<p>It is understood and agreed that in the regular conduct of its business, Air Clearance Association, Inc. may entrust or deliver any property to any carrier of its choice, subject to all the usual conditions of transportation of such carrier; that the carrier so selected shall be regarded exclusively as the agent of the owner of said property; that Air Clearance Association, Inc. shall not be responsible for negligence or non-performance by such carrier, nor for any error of judgment of misinterpretation of instructions; and that in no event shall the owner of said property demand or receive for loss or damage more than \$50.00, the maximum sum at which each package is hereby valued.</p> <p>If you are the importer of record, payment to the broker will not relieve you of liability for Customs charges (duties, taxes, or other debts owed Customs) in the event the charges are not paid by the broker. Therefore, if you pay by check, Customs charges may be paid with a separate check payable to "U.S. Customs and Border Protection" which shall be delivered to Customs by the broker.</p>	<p>TOTAL DUTY AMOUNT IS \$38,322.71 PAYABLE TO U.S. CUSTOMS & BORDER PROTECTION BRINKS DOCUMENT FEE PAID TO BRINKS ENTRY SUMMARY/INBOUND ENTRY ADD'L CLASSIFICATIONS MESSENGER SERVICES</p>	<p>35.00 75.00 45.00 10.00</p>
SEE REVERSE FOR TERMS & CONDITIONS OF SERVICE	PAYABLE UPON PRESENTATION	TOTAL DUE: 169.00

ALL SHIPMENTS AND SERVICES ARE SUBJECT TO TERMS AND CONDITIONS OF THE NATIONAL CUSTOM BROKERS AND FORWARDERS OF AMERICA, INC., WHICH ARE ON THE BACK HEREOF.

PLTF 00360

Form Approved OMB No. 1651-0022

BOX 0001

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection
ENTRY SUMMARY

1. Filer Code/Entry No. 321-0258484-2		2. Entry Type 01 ABI/N		3. Summary Date 08/03/2017	
4. Surety No. 356		5. Bond Type 3		6. Port Code 4701	
7. Entry Date 07/24/2017		8. Importing Carrier X/O16		9. Mode of Transport 30	
10. Country of Origin HK		11. Import Date 07/23/2017		12. B/L or AWB No. 72461088871	
13. Manufacturer ID HKMANJEN11KOW		14. Exporting Country HK		15. Export Date 07/23/2017	
16. I.T. No.		17. I.T. Date		18. Missing Docs NONE	
19. Foreign Port of Lading 4701		20. U.S. Port of Unlading		21. Location of Goods/G.O. No. 620	
22. Consignee No. SAME		23. Importer No. 26-253490000		24. Reference No.	
25. Ultimate Consignee Name and Address ANAYA GEMS INC 31-00 47TH AVE			26. Importer of Record Name and Address ANAYA GEMS INC 31-00 47TH AVE		
City LONG ISLAND CITY State NY Zip 1101			City LONG ISLAND CITY State NY Zip 11401		
27. Description of Merchandise					
Line No.	29. A. HTSUS No. B. AD/CVD Case No.	30. A. Gross Weight B. Manifest Qty.	31. Net Quantity in HTSUS Units	32. A. Entered Value B. CHGS C. Relationship	33. A. HTSUS Rate B. AD/CVD Rate C. IRC Rate D. Visa No.
					34. Duty and I.R. Tax Dollars Cents
	167 CTNS HBL: 34055344248 QTY: 167				
	MANJUSAKA INVO 001, 167 CTNS				
001	SILVER JEWELRY O/\$18/DZ, 7113.11.5000 200		X	726000 C2544	5% 36300.00
	MERCHANDISE PROCESSING FEE				2514.86
002	OTH NECKLACE/CHAIN OF GOL 7113.19.2900 1		X	333 C1	5.5% 18.32
	MERCHANDISE PROCESSING FEE				1.15
	OTH SPEC MET ART OF JEWEL				
Other Fee Summary for Block 39 499 485.00		35. Total Entered Value \$ 756146.00		CBP USE ONLY	
		Total Other Fees \$ 485.00		TOTALS	
36. DECLARATION OF IMPORTER OF RECORD (OWNER OR PURCHASER) OR AUTHORIZED AGENT				37. Duty 37837.71	
<p>I declare that I am the <input type="checkbox"/> Importer of record and that the actual owner, purchaser, or consignee for CBP purposes is as shown above, OR <input checked="" type="checkbox"/> owner or purchaser or agent thereof. I further declare that the merchandise <input type="checkbox"/> was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoices are true, OR <input type="checkbox"/> was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoices as to value or price are true to the best of my knowledge and belief. I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees, commissions, and royalties and are true and correct, and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed.</p> <p>I will immediately furnish to the appropriate CBP officer any information showing a different statement of facts.</p>				38. Tax .00	
				39. Other 485.00	
				40. Total 38322.71	
41. DECLARANT NAME ATTY-IN-FACT		TITLE ATTY-IN-FACT		SIGNATURE 08/03/2017	
42. Broker/Filer Information (Name, address, phone number) AIR CLEARANCE ASSOCIATION, INC. 1 CROSS ISLAND PLAZA ROSEDALE, NY 11422 1-718-656-5150 (MALA)		43. Broker/Importer File No. 001 85359-1			
Paperwork Reduction Act information printed on reverse.					

CBP Form 7501 (06/09)

PART 4 - MULTIPLE USE

PLTF 00362

U. S. Customs and Border Protection
DEPARTMENT OF HOMELAND SECURITY

Form Approved OMB No. 1651-0022

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection
ENTRY SUMMARY

1. Filer Code/Entry No. 321-0258484-2		2. Entry Type 01 ABI/N		3. Summary Date 08/03/2017	
4. Surety No. 356		5. Bond Type B		6. Port Code 4701	
7. Entry Date 07/24/2017		8. Importing Carrier X/016		9. Mode of Transport 40	
10. Country of Origin HK		11. Import Date 07/23/2017		12. B/L or AWB No. 72461088871	
13. Manufacturer ID HKMANJEW11KOW		14. Exporting Country HK		15. Export Date 07/23/2017	
16. I.T. No.		17. I.T. Date		18. Missing Docs NONE	
19. Foreign Port of Lading		20. U.S. Port of Unlading 4701		21. Location of Goods/G.O. No. F620	
22. Consignee No. SAME		23. Importer No. 26-253490000		24. Reference No.	
25. Ultimate Consignee Name and Address ANAYA GEMS INC 31-00 47TH AVE			26. Importer of Record Name and Address ANAYA GEMS INC 31-00 47TH AVE		
City LONG ISLAND CITY State NY Zip 11101			City LONG ISLAND CITY State NY Zip 11101		
27. Line No.		28. Description of Merchandise		32. A. Entered Value B. CHGS C. Relationship	
29. A. HTSUS No. B. AD/CVD Case No.		30. A. Gross Weight B. Manifest Qty.		33. A. HTSUS Rate B. AD/CVD Rate C. IRC Rate D. Visa No.	
31. Net Quantity in HTSUS Units		34. Duty and I.R. Tax Dollars Cents			
004		7113.19.5090 1 X MERCHANDISE PROCESSING FEE		1802 C6 5.5% 99.11	
005		7113.11.5000 1 X MERCHANDISE PROCESSING FEE		824 C3 5% 41.20	
006		7113.11.5000 1 X MERCHANDISE PROCESSING FEE		480 C2 5% 24.00	
007		JTH PREC MET ART OF JEWEL		3894 5.5% 213.73	
Other Fee Summary for Block 39		35. Total Entered Value		-CBP USE ONLY	
				A. LIQ CODE	
				B. Ascertained Duty	
				C. Ascertained Tax	
				D. Ascertained Other	
				E. Ascertained Total	
36. DECLARATION OF IMPORTER OF RECORD (OWNER OR PURCHASER) OR AUTHORIZED AGENT		REASON CODE		37. Duty	
I declare that I am the <input type="checkbox"/> Importer of record and that the actual owner, purchaser, or consignee for CBP purposes is as shown above, OR <input type="checkbox"/> owner or purchaser or agent thereof. I further declare that the merchandise <input type="checkbox"/> was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoices are true, OR <input type="checkbox"/> was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoices as to value or price are true to the best of my knowledge and belief. I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees, commissions, and royalties and are true and correct, and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed. I will immediately furnish to the appropriate CBP officer any information showing a different statement of facts.				38. Tax	
				39. Other	
				40. Total	
41. DECLARANT NAME		TITLE		SIGNATURE	
				DATE	
42. Broker/Filer Information (Name, address, phone number)		43. Broker/Importer File No.			
		Paperwork Reduction Act information printed on reverse.			

CBP Form 7501 (06/09)

PART 4 - MULTIPLE USE

PLTF 00364

Paperwork Reduction Act Statement: An agency may not conduct or sponsor an information collection and a person is not required to respond to this information unless it displays a current valid OMB control number and an expiration date. The control number for this collection is 1651-0022. The estimated average time to complete this application is 10 minutes. If you have any comments regarding the burden estimate you can write to U.S. Customs and Border Protection, Office of Regulations and Rulings, 799 9th Street NW, Washington DC 20228.

Form Approved OMB No. 1651-0022

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection
ENTRY SUMMARY

1. Filer Code/Entry No. 921-0258484-2		2. Entry Type 01 ABI/N		3. Summary Date 08/03/2017	
4. Surety No. 956		5. Bond Type B		6. Port Code 4701	
7. Entry Date 07/24/2017		8. Importing Carrier X/016		9. Mode of Transport 40	
10. Country of Origin HK		11. Import Date 07/23/2017		12. B/L or AWB No. 72461088871	
13. Manufacturer ID HKMANJEW11KOW		14. Exporting Country HK		15. Export Date 07/23/2017	
16. I.T. No.		17. I.T. Date		18. Missing Docs NONE	
19. Foreign Port of Lading 4701		20. U.S. Port of Unlading 4701		21. Location of Goods/G.O. No. F620	
22. Consignee No. SAME		23. Importer No. 26-253490000		24. Reference No.	
25. Ultimate Consignee Name and Address ANAYA GEMS INC 31-00 47TH AVE			26. Importer of Record Name and Address ANAYA GEMS INC 31-00 47TH AVE		
City ONG ISLAND CITY State NY Zip 1101		City LONG ISLAND CITY State NY Zip 11401			
27. 28. Description of Merchandise					
Line No.	29. A. HTSUS No. B. AD/CVD Case No.	30. A. Gross Weight B. Manifest Qty.	31. Net Quantity in HTSUS Units	32. A. Entered Value B. CHGS C. Relationship	33. A. HTSUS Rate B. AD/CVD Rate C. IRC Rate D. Visa No.
					34. Duty and I.R. Tax Dollars Cents
	MERCHANDISE PROCESSING FEE			C14	.3464%
007	SILVER JEWELRY O/\$18/DZ, 7113.11.5000	1	X	10853 C38	5%
	MERCHANDISE PROCESSING FEE			.3464%	13.46
008	SILVER JEWELRY O/\$18/DZ, 7113.11.5000	1	X	11908 C42	5%
	MERCHANDISE PROCESSING FEE			.3464%	542.65
009	OTH NECKLACE/CHAIN OF GOL 7113.19.2900	1	X	60	5.5%
	MERCHANDISE PROCESSING FEE			.3464%	595.40
	Other Fee Summary for Block 39			3.30	21
35. Total Entered Value		CBP USE ONLY		TOTALS	
\$		A. LIQ CODE	B. Ascertained Duty	37. Duty	
Total Other Fees \$		REASON CODE	C. Ascertained Tax	38. Tax	
36. DECLARATION OF IMPORTER OF RECORD (OWNER OR PURCHASER) OR AUTHORIZED AGENT		D. Ascertained Other		39. Other	
I declare that I am the <input type="checkbox"/> Importer of record and that the actual owner, purchaser, or consignee for CBP purposes is as shown above, OR <input type="checkbox"/> owner or purchaser or agent thereof. I further declare that the merchandise <input type="checkbox"/> was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoices are true, OR <input type="checkbox"/> was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoices as to value or price are true to the best of my knowledge and belief. I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees, commissions, and royalties and are true and correct, and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed. I will immediately furnish to the appropriate CBP officer any information showing a different statement of facts.		E. Ascertained Total		40. Total	
41. DECLARANT NAME		TITLE		SIGNATURE	
42. Broker/Filer Information (Name, address, phone number)		43. Broker/Importer File No.		DATE	
		Paperwork Reduction Act information printed on reverse.			

CBP Form 7501 (06/09)

PART 4 - MULTIPLE USE

PLTF 00366

Paperwork Reduction Act Statement: An agency may not conduct or sponsor an information collection and a person is not required to respond to this information unless it displays a current valid OMB control number and an expiration date. The control number for this collection is 1651-0022. The estimated average time to complete this application is 10 minutes. If you have any comments regarding the burden estimate you can write to U.S. Customs and Border Protection, Office of Regulations and Rulings, 799 9th Street, NW, Washington, DC 20229.

PLTF 00367

Form Approved OMB No. 1651-0022

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection
ENTRY SUMMARY

1. Filer Code/Entry No. 321-0258484-2		2. Entry Type 91 ABI/N		3. Summary Date 08/03/2017	
4. Surety No. 356		5. Bond Type B		6. Port Code 4701	
7. Entry Date 07/24/2017		8. Importing Carrier LX/016		9. Mode of Transport 40	
10. Country of Origin HK		11. Import Date 07/23/2017		12. B/L or AWB No. 72461088871	
13. Manufacturer ID HKMANJEW11KOW		14. Exporting Country HK		15. Export Date 07/23/2017	
16. I.T. No.		17. I.T. Date		18. Missing Docs NONE	
19. Foreign Port of Lading 4701		20. U.S. Port of Unlading 4701		21. Location of Goods/G.O. No. 620	
22. Consignee No. SAME		23. Importer No. 26-253490000		24. Reference No.	
25. Ultimate Consignee Name and Address ANAYA GEHS INC 31-00 47TH AVE			26. Importer of Record Name and Address ANAYA GEHS INC 31-00 47TH AVE		
City LONG ISLAND CITY State NY Zip 1101		City LONG ISLAND CITY State NY Zip 1101			
27. Line No.		28. Description of Merchandise		34. Duty and I.R. Tax Dollars Cents	
29. A. HTSUS No. B. AD/CVD Case No.		30. A. Gross Weight B. Manifest Qty.		31. Net Quantity in HTSUS Units	
G.I. / U.S. N.I. /		756146.00 756146.00			
Other Fee Summary for Block 39		35. Total Entered Value		CBP USE ONLY	
\$		A. LIQ CODE		B. Ascertained Duty	
Total Other Fees \$		REASON CODE		C. Ascertained Tax	
36. DECLARATION OF IMPORTER OF RECORD (OWNER OR PURCHASER) OR AUTHORIZED AGENT				D. Ascertained Other	
I declare that I am the <input type="checkbox"/> Importer of record and that the actual owner, purchaser, or consignee for CBP purposes is as shown above, OR <input type="checkbox"/> owner or purchaser or agent thereof. I further declare that the merchandise <input type="checkbox"/> was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoices are true, OR <input type="checkbox"/> was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoices as to value or price are true to the best of my knowledge and belief. I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees, commissions, and royalties and are true and correct, and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed. I will immediately furnish to the appropriate CBP officer any information showing a different statement of facts.				E. Ascertained Total	
41. DECLARANT NAME		TITLE		DATE	
42. Broker/Filer Information (Name, address, phone number)		43. Broker/Importer File No.			
		Paperwork Reduction Act information printed on reverse.			

CBP Form 7501 (06/09)

PART 4 - MULTIPLE USE

PLTF 00368

PLTF 00369

MJ**MANJUSAKA JEWELERS CO., LTD**

UNIT 08,12/FL.,TOWER A FOCAL IND CENTRE,21 MAN LOK STREET,HUNG HOM,KOWLOON,HONG KONG

TEL:(852)27657983-6 FAX:(852)2362-8403 EMAIL:manjusaka@manjusaka.com.hk

COMMERCIAL INVOICE**BILL TO / BUYER :**Anaya Gems, Inc.
31-00 47TH AVENUE,5TH FLOOR
LONG ISLAND CITY,NY 11101
ATTENTION:
TEL:(718)-391-7400 FAX:(718)-391-7575**SHIP TO :**Anaya Gems, Inc.
31-00 47TH AVENUE,5TH FLOOR
LONG ISLAND CITY,NY 11101
ATTENTION: /
TEL:(718)-391-7400 FAX:(718)-391-7575**INVOICE#:** MM170014**TYPE:** DLC**DATE:** 2017-07-21**REVISE:****PAGE:** 2 / 2**REMARK:******COUNTRY OF ORIGIN OF CHINA**
****925 NET WEIGHT=244384.6**GM**
NOT SOLID WOOD PACKING MATERIAL**PAYMENT TERMS:****(DUE DATE ON 2017-10-29) 100 DAYS AFTER SHIPMENT****SILVER+FINDINGS(V)****LABOUR****TOTAL USD 726,000.00****TOTAL :** 132000 726,000.00

Add chain 0.00

ADJUSTMENT 0.00

ADD PACKING 0.00

Add tag 0.00

INSURANCE 0.00**NET TOTAL:** 726,000.00**Trade term:** FCA Hong Kong**Settlement remit to:**

DBS Bank (Hong Kong) Ltd.

- SWIFT : DHBKHKHH

A/C: 016-478-000073565

-Goods sold are not returnable and refundable.

-Goods Mentioned In this Invoice will remain our property until full pay for them
has been received.**RECEIVED BY:** _____**TRACKING:** _____**PREPARED BY:** bell(HK) _____Diamonds here in Invoiced have been purchased from legitimate sources not involved in funding conflict and in compliance with United nations resolution
The seller hereby guarantees that these diamonds are conflict free based on personal knowledge and/or written guarantees provided by the supplier of
these diamonds

MJ

MANJUSAKA JEWELERS CO., LTD
 UNIT 08,12/FL.,TOWER A FOCAL IND CENTRE,21 MAN LOK STREET,HUNG HOM,KOWLOON,HONG KONG
 TEL: (852)27657983-6 FAX: (852)2362-8403 EMAIL: manjusaka@manjusaka.com.hk

COMMERCIAL INVOICE**BILL TO / BUYER :**

Anaya Gems, Inc.
 31-00 47TH AVENUE, 5TH FLOOR
 LONG ISLAND CITY, NY 11101
 ATTENTION:
 TEL: (718)-391-7400 FAX: (718)-391-7575

SHIP TO :

Anaya Gems, Inc.
 31-00 47TH AVENUE, 5TH FLOOR
 LONG ISLAND CITY, NY 11101
 ATTENTION: /
 TEL: (718)-391-7400 FAX: (718)-391-7575

INVOICE#: MF170864

TYPE: DLC

DATE: 2017-07-22

REVISE:

PAGE: 4 / 4

REMARK:

ALL ITEM MAIN COMPONENT: 10K GOLD JEWELLERY.

**COUNTRY OF ORIGIN OF CHINA

10K NET WEIGHT=39.908GM

10KP NET WEIGHT=42.838GM

10KW NET WEIGHT=5.055GM

925 NET WEIGHT=55.42GM

Paper NET WEIGHT=0GM

NOT SOLID WOOD PACKING MATERIAL

COPPER+FINDINGS(V)	1.00
GOLD+FINDINGS(V)	1,591.59
SILVER+FINDINGS(V)	30.20
LABOUR	765.20
LABOUR(S)	0.00
FINDINGS(B)	0.00
STONE(B)	0.00
STONE(V)	571.60

TOTAL :	36	2,959.59
---------	----	----------

Add chain	0.00
ADJUSTMENT	0.00
ADD PACKING	0.00
Add tag	0.00
INSURANCE	0.00

NET TOTAL:	2,959.59
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PAYMENT TERMS:

(DUE DATE ON 2017-09-30) 2 months EOM

COPPER+FINDINGS(V)

GOLD+FINDINGS(V)

SILVER+FINDINGS(V)

LABOUR

STONE(V)

TOTAL USD 2,959.59

Trade term: FCA Hong Kong

Settlement remit to:

DBS Bank (Hong Kong) Ltd.

- SWIFT : DHBKHKHH

A/C: 016-478-788185642 (USD)

RECEIVED BY: _____

TRACKING: 34055344248

PREPARED BY: bell(HK)

-Goods sold are not returnable and refundable.

-Goods Mentioned in this Invoice will remain our property until full pay for them
 has been received.

MJ**MANJUSAKA JEWELERS CO., LTD**

UNIT 08,12/FL.,TOWER A FOCAL IND CENTRE,21 MAN LOK STREET,HUNG HOM,KOWLOON,HONG KONG

TEL:(852)27657983-6 FAX:(852)2362-8403 EMAIL:manjusaka@manjusaka.com.hk

COMMERCIAL INVOICE**BILL TO / BUYER :**

Anaya Gems, Inc.
 31-00 47TH AVENUE,5TH FLOOR
 LONG ISLAND CITY,NY 11101
 ATTENTION:
 TEL:(718)-391-7400 FAX:(718)-391-7575

SHIP TO :

Anaya Gems, Inc.
 31-00 47TH AVENUE,5TH FLOOR
 LONG ISLAND CITY,NY 11101
 ATTENTION:
 TEL:(718)-391-7400 FAX:(718)-391-7575

INVOICE#: MF170865

TYPE: DLC

DATE: 2017-07-22

REVISE:

PAGE: 3 / 3

JS#/Item#	Description Of Goods	QTY	Unit(USD)	Total(USD)
-----------	----------------------	-----	-----------	------------

14 1706123	SS Cubic Zirconium-RING 7#	LB \$9.35	3	PC	16.8175	50.4525
SSRK105854CZ	925 2.52 SILVER BASE 15.83	FULL W 8.83G				
K105854	2 CW 0.259	12 CZ 0.532				
MS-S741(MO)LS	2 ZR 0.0093	2 F22RD925-2.5/0015 0.0513				
	2 F22RD925-2/0003 0.038	2 F22RD925-3.5/006 0.0863				
	2 F22RD925-4/0085 0.0877					

TOTAL W:147.95 STONE:4.8133

REMARK:

ALL ITEM MAIN COMPONENT: 925 SILVER JEWELLERY

**COUNTRY OF ORIGIN OF CHINA

925 NET WEIGHT=90.425GM

Paper NET WEIGHT=0GM

STEEL NET WEIGHT=0GM

NOT SOLID WOOD PACKING MATERIAL

COPPER+FINDINGS(V)

0.40

GOLD+FINDINGS(V)

0.00

SILVER+FINDINGS(V)

46.95

LABOUR

348.21

LABOUR(S)

0.00

FINDINGS(B)

0.00

STONE(B)

0.00

STONE(V)

85.40

PAYMENT TERMS:

(DUE DATE ON 2017-09-30) 2 months EOM

COPPER+FINDINGS(V)

SILVER+FINDINGS(V)

LABOUR

STONE(V)

TOTAL USD 480.96

TOTAL 18 480.96

Add chain 0.00

ADJUSTMENT 0.00

ADD PACKING 0.00

Add tag 0.00

INSURANCE 0.00

Trade term: FCA Hong Kong

Settlement remt to:

DBS Bank (Hong Kong) Ltd.

- SWIFT : DHBKHKHH

A/C: 016-478-788185642 (USD)

NET TOTAL: 480.96

RECEIVED BY:

TRACKING: 34055344248

-Goods sold are not returnable and refundable

-Goods Mentioned in this Invoice will remain our property until full pay for them has been received

PREPARED BY: bell(HK)

MJ**MANJUSAKA JEWELERS CO., LTD**

UNIT 08,12/FL.,TOWER A FOCAL IND CENTRE,21 MAN LOK STREET,HUNG HOM,KOWLOON,HONG KONG

TEL:(852)27657983-6 FAX:(852)2362-8403 EMAIL:manjusaka@manjusaka.com.hk

COMMERCIAL INVOICE**BILL TO / BUYER :**

Anaya Gems, Inc.
 31-00 47TH AVENUE,5TH FLOOR
 LONG ISLAND CITY,NY 11101
 ATTENTION:
 TEL:(718)-391-7400 FAX:(718)-391-7575

SHIP TO :

Anaya Gems, Inc.
 31-00 47TH AVENUE,5TH FLOOR
 LONG ISLAND CITY,NY 11101
 ATTENTION: /
 TEL:(718)-391-7400 FAX:(718)-391-7575

INVOICE#: MF170866**TYPE:** OTC**DATE:** 2017-07-22**REVISE:****PAGE:** 1 / 1

JS#/Item#	Description Of Goods	QTY	Unit(USD)	Total(USD)
1 1705324	10KY DIAMOND-EAR RING	LB \$5.85		
RYEK105666DM	10K 1.4897 GOLD BASE(OZ) 1258.4	FULL W 38.4G		
3ELEY370D	10 CD 0.2316	2 OT-10KYWIRE2 0		
72346(2HL)				
2 1705430	14KW DIAMOND-BRACELET (MIXED CHAIN)	LB \$21.05		
YWBK105681DM	14KW 6.1251 GOLD BASE(OZ) 1245.5	FULL W 188.47G		
9CWB4383D	31 CD 1.9924	2 BH100COVERING 0		
72626(6LN)	1 OT-14KW009KDBR-5.5 4.5629			
3 1705860	10KW DIAMOND-EAR RING	LB \$7.05		
RWEK102922DM	10KW 1.41 GOLD BASE(OZ) 1218.65	FULL W 1.43G		
3EWGE30D	10 CD 0.1			
72695(6LN).com				

TOTAL W:228.3 STONE:2.324

REMARK:

ALL ITEM MAIN COMPONENT: 14K GOLD JEWELLERY

**COUNTRY OF ORIGIN OF CHINA

10K NET WEIGHT=37.243GM

10KW NET WEIGHT=1.41GM

14KW NET WEIGHT=104.127GM

Paper NET WEIGHT=0GM

NOT SOLID WOOD PACKING MATERIAL

COPPER+FINDINGS(V)

0.85

GOLD+FINDINGS(V)

3,373.71

SILVER+FINDINGS(V)

0.00

LABOUR

511.15

LABOUR(S)

0.00

FINDINGS(B)

0.00

STONE(B)

0.00

STONE(V)

0.00

PAYMENT TERMS:

(DUE DATE ON 2017-09-30) 2 months EOM

COPPER+FINDINGS(V)

GOLD+FINDINGS(V)

LABOUR

TOTAL USD 3,885.71

TOTAL :

43

3,885.71

Add chain

0.00

ADJUSTMENT

0.00

ADD PACKING

0.00

Add tag

0.00

INSURANCE

0.00

Trade term: FCA Hong Kong

Settlement remit to:

DBS Bank (Hong Kong) Ltd.

- SWIFT : DHBKHKHH

A/C: 016-478-788185642 (USD)

NET TOTAL:

3,885.71

RECEIVED BY:**TRACKING:** 34055344248

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-Goods Mentioned in this invoice will remain our property until full pay for them has been received.

PREPARED BY: bell(HK)

Diamonds here in invoiced have been purchased from legitimate sources not involved in funding conflict and in compliance with United nations resolution
 The seller hereby guarantees that these diamonds are conflict free based on personal knowledge and/or written guarantees provided by the supplier of these diamonds

MJ**MANJUSAKA JEWELERS CO., LTD**

UNIT 08,12/FL.,TOWER A FOCAL IND CENTRE,21 MAN LOK STREET,HUNG HOM,KOWLOON,HONG KONG

TEL:(852)27657983-6 FAX:(852)2362-8403 EMAIL:manjusaka@manjusaka.com.hk

COMMERCIAL INVOICE**BILL TO / BUYER :**

Anaya Gems, Inc.
 31-00 47TH AVENUE,5TH FLOOR
 LONG ISLAND CITY,NY 11101
 ATTENTION:
 TEL:(718)-391-7400 FAX:(718)-391-7575

SHIP TO :

Anaya Gems, Inc.
 31-00 47TH AVENUE,5TH FLOOR
 LONG ISLAND CITY,NY 11101
 ATTENTION: /
 TEL:(718)-391-7400 FAX:(718)-391-7575

INVOICE#: MF170867

TYPE: OTC

DATE: 2017-07-22

REVISE:

PAGE: 3 / 3

JS#/Item#	Description Of Goods	QTY	Unit(USD)	Total(USD)
19 1705598	SS DIAMOND-BRACELET (MIXED CHAIN) LB \$28.15	24	PC	36 822
SSBK15035DW04	925 15.8866 SILVER BASE 16.53 FULL W 383.21G			883.7280
2SKB5035D	40 CD 0.4022 40 F22RD925-2.5/001 0			
72633(6LN)	1 OT-STLESSTONGUE 0			
20 1705858	SS DIAMOND-RING 12# LB \$5.72	1	PC	7.364
SSRK101384DMOT	925 3.116 SILVER BASE 15.84 FULL W 3.15G			7.3640
4SMR384D	23 CD 0.17 1 F22RD925-5.5/4.2mm 0			
72686(6LN)SO				
21 1706282	SS WHITE DIAMOND-NECKLACE (MIXED CHAIN) LB \$4.61	1	PC	5.5649
SSNK15405DMOT	925 1.72 SILVER BASE 16.67 FULL W 1.73G			
2SKMN405D	9 CD 0.05			
72583(12GI)				

TOTAL -W:5225.7 STONE:4.0186

REMARK:

ALL ITEM MAIN COMPONENT: 925 SILVER JEWELLERY

**COUNTRY OF ORIGIN OF CHINA

925 NET WEIGHT=5039.491GM

Paper NET WEIGHT=0GM

STEEL NET WEIGHT=0GM

NOT SOLID WOOD PACKING MATERIAL

COPPER+FINDINGS(V)

1.75

GOLD+FINDINGS(V)

0.00

SILVER+FINDINGS(V)

2,779.47

LABOUR

8,071.90

LABOUR(S)

0.00

FINDINGS(B)

0.00

STONE(B)

0.00

STONE(V)

0.00

PAYMENT TERMS:

(DUE DATE ON 2017-09-30) 2 months EOM

COPPER+FINDINGS(V)

SILVER+FINDINGS(V)

LABOUR

TOTAL USD 10,853.12

TOTAL :

525

10,853.12

Add chain

0.00

ADJUSTMENT

0.00

ADD PACKING

0.00

Add tag

0.00

INSURANCE

0.00

NET TOTAL:

10,853.12

RECEIVED BY:

TRACKING: 34055344248

PREPARED BY:

bell(HK)

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 these diamonds

PLTF 00374

MJ

MANJUSAKA JEWELERS CO., LTD
 UNIT 08,12/FL,TOWER A FOCAL IND CENTRE,21 MAN LOK STREET,HUNG HOM,KOWLOON,HONG KONG
 TEL:(852)27657983-6 FAX:(852)2362-8403 EMAIL:manjusaka@manjusaka.com.hk

COMMERCIAL INVOICE**BILL TO / BUYER :**

Anaya Gems, Inc.
 31-00 47TH AVENUE,5TH FLOOR
 LONG ISLAND CITY,NY 11101
 ATTENTION:
 TEL:(718)-391-7400 FAX:(718)-391-7575

SHIP TO :

Anaya Gems, Inc.
 31-00 47TH AVENUE,5TH FLOOR
 LONG ISLAND CITY,NY 11101
 ATTENTION: /
 TEL:(718)-391-7400 FAX:(718)-391-7575

INVOICE#: MF170868**TYPE: DLC****DATE: 2017-07-22****REVISE:****PAGE: 3 / 3****REMARK:**

ALL ITEM MAIN COMPONENT: 925 SILVER JEWELLERY
 **COUNTRY OF ORIGIN OF CHINA
 925 NET WEIGHT=3738.491GM
 NOT SOLID WOOD PACKING MATERIAL

PAYMENT TERMS:

(DUE DATE ON 2017-09-30) 2 months EOM
 SILVER+FINDINGS(V)
 LABOUR
 TOTAL USD 11,908.00

Trade term: FCA Hong Kong

Settlement remit to:

DBS Bank (Hong Kong) Ltd.

-- SWIFT: DHBKHKHH

A/C: 016-478-788185642 (USD)

COPPER+FINDINGS(V)	0.00
GOLD+FINDINGS(V)	0.00
SILVER+FINDINGS(V)	2,078.33
LABOUR	9,829.67
LABOUR(S)	0.00
FINDINGS(B)	0.00
STONE(B)	0.00
STONE(V)	0.00

TOTAL :	449	11,908.00
Add chain		0.00
ADJUSTMENT		0.00
ADD PACKING		0.00
Add tag		0.00
INSURANCE		0.00

NET TOTAL: 11,908.00

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 has been received.

RECEIVED BY:**TRACKING: 34055344248****PREPARED BY: bell(HK)**

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 these diamonds

MJ**MANJUSAKA JEWELERS CO., LTD**

UNIT 08,12/FL.,TOWER A FOCAL IND CENTRE,21 MAN LOK STREET,HUNG HOM,KOWLOON,HONG KONG

TEL:(852)27657983-6 FAX:(852)2362-8403 EMAIL:manjusaka@manjusaka.com.hk

COMMERCIAL INVOICE**BILL TO / BUYER :**

Anaya Gems, Inc.

31-00 47TH AVENUE,5TH FLOOR

LONG ISLAND CITY,NY 11101

ATTENTION:

TEL:(718)-391-7400 FAX:(718)-391-7575

SHIP TO :

Anaya Gems, Inc.

31-00 47TH AVENUE,5TH FLOOR

LONG ISLAND CITY,NY 11101

ATTENTION: /

TEL:(718)-391-7400 FAX:(718)-391-7575

INVOICE#: MF170877

TYPE: DLC

DATE: 2017-07-22

REVISE:

PAGE: 1 / 1

JS#/Item#	Description Of Goods	QTY	Unit(USD)	Total(USD)
1 1705984	10KY Cubic Zirconium-NECKLACE (MIXED CHAIN) LB \$12.75	1	PC	59.7995
RYNK105789CZ	10K 2.3419 GOLD BASE(OZ) 1223.3 FULL W 5.195G			
K105789	13 CZ 0.3655 2 F22RD10KW-2.1/0004 0			
MS-S728(JS)LS	4 F22RD10KW-2.5/0008 0 2 F22RD10KW-2.75/001 0			
	4 F22RD10KW-3.5/003 0 1 F22RD10KW-3/002 0			
	1 OT-SCHAIN-8 2.78			
	TOTAL W:5.195 STONE:0.3655			

REMARK:

**COUNTRY OF ORIGIN OF CHINA

10K NET WEIGHT=2.342GM

10KW NET WEIGHT=0GM

NOT SOLID WOOD PACKING MATERIAL

PAYMENT TERMS:

(DUE DATE ON 2017-09-30) 2 months EOM

GOLD+FINDINGS(V)

LABOUR

STONE(V)

TOTAL USD 59.80

COPPER+FINDINGS(V)	0.00
GOLD+FINDINGS(V)	42.25
SILVER+FINDINGS(V)	0.00
LABOUR	12.75
LABOUR(S)	0.00
FINDINGS(B)	0.00
STONE(B)	0.00
STONE(V)	4.80

TOTAL : 1 59.80

Add chain 0.00

ADJUSTMENT 0.00

ADD PACKING 0.00

Add tag 0.00

INSURANCE 0.00

NET TOTAL: 59.80

Trade term: FCA Hong Kong

Settlement remit to:

DBS Bank (Hong Kong) Ltd.

- SWIFT : DHBKHKHH

A/C: 016-478-788185642 (USD)

RECEIVED BY:

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TRACKING: 34055344248

PREPARED BY: bell(HK)

Exhibit A.2

2/28/2018	Vendor #	Date	Loss Factor	Tot Rct Qty	Tot Rct Wt	Tot Inv Val	Duty	Shipping	Est Gold	Est Gross Inv	Postage	Calc Inv Tot	Invoice Tot	Difference
MF170701	MANJU	6/10/2017	0.459	20	47.55	1,610.96	86.60	7.60	\$	1,610.96	\$	1,516.76	993.97	522.79
MF170702	MANJU	6/10/2017	1.100	30	89.83	644.79	34.67	3.03	\$	644.79	\$	607.09	267.13	339.96
MF170721	MANJU	6/14/2017	1.100	180	1941.10	6,488.45	348.83	30.55	\$	6,488.45	\$	6,109.07	5,074.19	1,034.88
MF170734	MANJU	6/19/2017	1.100	72	775.21	2,531.54	136.10	11.92	\$	2,531.54	\$	2,383.52	1,969.00	414.52
MF170720	MANJU	6/14/2017	0.459	50	119.26	4,144.38	222.82	19.50	\$	4,144.38	\$	3,902.06	2,506.36	1,395.70
MF170733	MANJU	6/19/2017	0.459	31	81.06	2,256.20	121.30	10.62	\$	2,256.20	\$	2,124.28	1,734.61	389.67
MF170749	MANJU	6/21/2017	1.100	18	193.01	628.69	33.80	2.96	\$	628.69	\$	591.93	492.89	99.04
MF170748	MANJU	6/21/2017	0.459	2	5.22	144.11	7.75	0.68	\$	144.11	\$	135.68	110.54	25.14
MF170763	MANJU	6/24/2017	1.100	1	11.08	34.93	1.88	0.16	\$	34.93	\$	32.89	27.13	5.76
MF170799	MANJU	7/5/2017	1.100	20	120.26	649.68	34.93	3.06	\$	649.68	\$	611.69	507.68	104.01
MM170011	MANJU	7/8/2017	1.100	19	53.00	497.86	26.77	2.34	\$	497.86	\$	468.75	147.50	321.25
MF170812	MANJU	7/12/2017	1.100	639	2772.22	14,360.42	772.04	67.61	\$	14,360.42	\$	13,520.77	8,913.32	4,607.45
MF170786	MANJU	7/14/2017	1.100	26	88.02	980.24	52.70	4.61	\$	980.24	\$	922.93	335.33	587.60
MF170828	MANJU	7/12/2017	1.100	703	2907.32	15,809.38	849.93	74.43	\$	15,809.38	\$	14,885.02	9,444.83	5,440.19
MF170829	MANJU	7/12/2017	0.459	171	410.40	14,658.97	788.09	69.01	\$	14,658.97	\$	13,801.87	8,810.38	4,991.49
MM170012	MANJU	7/12/2017	1.100	1	2.65	20.29	1.09	0.10	\$	20.29	\$	19.10	7.50	11.60
MF170841	MANJU	7/15/2017	0.459	27	64.10	2,303.24	123.83	10.84	\$	2,303.24	\$	2,168.57	1,380.44	788.13
MF170798D	MANJU	7/15/2017	1.100	433	2845.99	12,252.03	658.69	57.68	\$	12,252.03	\$	11,535.66	8,658.72	2,876.94
MF170855	MANJU	7/15/2017	1.100	3	57.75	363.44	19.54	1.71	\$	363.44	\$	342.19	194.35	147.84
MF170798D	MANJU	7/15/2017	0.459	14	34.65	1,007.78	54.18	4.75	\$	1,007.78	\$	948.85	743.20	205.65
MM170015	MANJU	7/19/2017	1.100	15	45.11	554.57	29.81	2.61	\$	554.57	\$	522.15	120.00	402.15
MF170856	MANJU	7/19/2017	1.100	688	3481.81	16,649.27	895.08	78.38	\$	16,649.27	\$	15,675.81	10,176.87	5,498.94
MF170868	MANJU	7/22/2017	1.100	449	3781.90	16,225.72	872.32	76.39	\$	16,225.72	\$	15,277.01	11,908.00	3,369.01
MF170856D	MANJU	7/19/2017	1.100	4	19.85	9,184.47	493.78	43.24	\$	9,184.47	\$	8,647.45	5,902.02	2,745.43
MF170882	MANJU	7/26/2017	1.100	242	2393.51	5,724.98	307.78	26.95	\$	5,724.98	\$	5,390.25	3,873.36	1,516.29
MF170902	MANJU	7/29/2017	1.100	203	1180.50	2,691.22	144.69	12.66	\$	2,691.22	\$	2,533.87	1,947.01	586.86
MF170934	MANJU	8/5/2017	1.100	101	667.09	76.22	4.10	0.36	\$	76.22	\$	71.76	36.00	35.76
MM170017	MANJU	7/26/2017	1.100	6	14.02	371,218.81	19,957.24	1,747.57	\$	371,218.81	\$	349,514.00	94,700.00	254,814.00
MM170018	MANJU	7/29/2017	1.100	12300	33650.68	1,547,246.04	83,182.14	7,283.90	\$	1,547,246.04	\$	1,456,780.00	726,000.00	730,780.00
MM170014	MANJU	7/21/2017	1.100	132000	24,438.40	10,478.58	563.35	49.33	\$	10,478.58	\$	9,865.90	2,915.00	6,950.90
MM170023	MANJU	8/9/2017	1.100	385	1063.60	52,486.93	2,821.77	247.10	\$	52,486.93	\$	49,418.06	13,891.00	35,527.06
MM170021	MANJU	8/5/2017	1.100	1817	664.59	3,512.13	188.82	16.53	\$	3,512.13	\$	3,306.78	2,218.49	1,088.29
MF170948	MANJU	8/9/2017	1.100	141	664.59	1,895.31	101.89	8.91	\$	1,895.31	\$	1,784.51	1,322.20	462.31
MF170962	MANJU	8/12/2017	1.100	72	435.71	6,616.88	355.73	31.15	\$	6,616.88	\$	6,230.00	3,250.00	2,980.00
MM170019	MANJU	8/11/2017	1.100	500	1128.10	528,118.61	28,392.41	2,486.20	\$	528,118.61	\$	497,240.00	230,750.00	266,490.00
MM170024	MANJU	8/11/2017	1.100	47500	79331.80	127.98	6.08	0.60	\$	127.98	\$	120.50	37.50	83.00
MM170026	MANJU	8/16/2017	1.100	5	13.09	232.09	12.48	1.10	\$	232.09	\$	218.51	187.49	31.02
MF170983	MANJU	8/19/2017	1.100	6	53.78	(104.83)	(5.64)	(0.49)	\$	(104.83)	\$	(98.70)		(98.70)
MM170024F	MANJU	8/25/2017	1.100	-10	-15.43	3,342.89	179.72	15.74	\$	3,342.89	\$	3,147.43	2,144.53	1,002.90
MF171024	MANJU	8/26/2017	1.100	138	572.95	116.86	6.28	0.55	\$	116.86	\$	110.03	81.07	28.96
MF171008	MANJU	8/24/2017	1.100	3	30.82	160.85	8.65	0.76	\$	160.85	\$	151.44	95.37	56.07
MF171036	MANJU	8/30/2017	1.100	7	26.65	118.06	6.35	0.55	\$	118.06	\$	111.16	51.50	59.66
MM170033	MANJU	8/30/2017	1.100	11	17.39	1,142,492.73	61,422.03	5,378.46	\$	1,142,492.73	\$	1,075,692.24	558,928.50	516,763.74
MM170025	MANJU	8/25/2017	1.100	85989	183707.14	473,554.49	25,458.96	2,229.33	\$	473,554.49	\$	445,866.20	179,946.00	265,920.20
MM170029	MANJU	8/18/2017	1.100	39988	59982.00	244,385.78	13,138.53	1,150.48	\$	244,385.78	\$	230,096.77	77,000.00	153,096.77
MM170030	MANJU	8/23/2017	1.100	22000	33277.20	23.80	1.28	0.11	\$	23.80	\$	22.41	13.62	8.79
MF171056	MANJU	9/6/2017	1.100	1	3.87	\$	\$	\$	\$	\$	\$	\$	\$	\$
MM170032	MANJU	9/1/2017	1.100	60000	127080.00	758,339.40	40,769.40	3,570.00	\$	758,339.40	\$	714,000.00	330,000.00	384,000.00
MM170037	MANJU	9/13/2017	1.100	22	39.77	279.38	15.02	1.32	\$	279.38	\$	263.04	119.00	144.04
MF171056F	MANJU	9/6/2017	1.100	0	0.00	\$	\$	\$	\$	\$	\$	\$	\$	\$
MF170749F	MANJU	6/21/2017	1.100	0	0.00	\$	\$	\$	\$	\$	\$	\$	\$	\$
MF170594F	MANJU	5/17/2017	1.100	0	0.00	\$	\$	\$	\$	\$	\$	\$	\$	\$

2/28/2018										from Bom comp				
Invoice #	Vendor #	Date	Loss Factor	Tot Rct Qty	Tot Rct Wt	d+s+es+G	Duty	Shipping	Est Gold	Est Gross Inv	Postage	Calc Inv Tot	Invoice Tot	Difference
MF170794	MANJU	7/4/2017	1.000	1	2.72	\$ 7.09	\$ 0.38	\$ 0.03	\$ -	\$ 7.09	\$ -	\$ 6.68	\$ 4.87	\$ 1.81
MF170838	MANJU	7/15/2017	0.585	7	44.12	\$ 5,612.68	\$ 301.74	\$ 26.42	\$ -	\$ 5,612.68	\$ -	\$ 5,284.52	\$ 1,269.91	\$ 4,014.61
MF170839	MANJU	7/15/2017	1.000	194	645.23	\$ 16,803.46	\$ 903.38	\$ 79.10	\$ -	\$ 16,803.46	\$ -	\$ 15,820.98	\$ 3,748.44	\$ 12,072.54
MF170836	MANJU	7/18/2017	1.000	6	20.15	\$ 604.93	\$ 32.52	\$ 2.84	\$ -	\$ 604.93	\$ -	\$ 569.57	\$ 569.57	\$ -
MF170837	MANJU	7/15/2017	1.000	5	50.90	\$ 243.86	\$ 13.11	\$ 1.15	\$ -	\$ 243.86	\$ -	\$ 229.60	\$ 172.42	\$ 57.18
MF170819	MANJU	7/8/2017	0.417	1	1.21	\$ 86.21	\$ 4.63	\$ 0.41	\$ -	\$ 86.21	\$ -	\$ 81.17	\$ 81.17	\$ -
MF170776	MANJU	7/4/2017	1.000	1	5.00	\$ 78.28	\$ 4.21	\$ 0.37	\$ -	\$ 78.28	\$ -	\$ 73.70	\$ 73.70	\$ -
MF170798	MANJU	7/5/2017	1.000	6	88.76	\$ 1,073.84	\$ 57.73	\$ 5.06	\$ -	\$ 1,073.84	\$ -	\$ 1,011.05	\$ 1,011.05	\$ -
MF170810	MANJU	7/8/2017	1.000	24	193.31	\$ 1,601.32	\$ 86.09	\$ 7.56	\$ -	\$ 1,601.32	\$ -	\$ 1,507.67	\$ 1,507.67	\$ -
MF170826	MANJU	7/12/2017	1.000	21	221.03	\$ 1,212.03	\$ 65.16	\$ 5.71	\$ -	\$ 1,212.03	\$ -	\$ 1,141.16	\$ 1,141.16	\$ -
MF170809	MANJU	7/8/2017	1.000	11	25.98	\$ 713.13	\$ 38.33	\$ 3.35	\$ -	\$ 713.13	\$ -	\$ 671.45	\$ 671.45	\$ -
MF170827	MANJU	7/12/2017	1.000	1	8.21	\$ 33.38	\$ 1.79	\$ 0.16	\$ -	\$ 33.38	\$ -	\$ 31.43	\$ 31.43	\$ -
MF170825	MANJU	7/12/2017	0.417	26	123.42	\$ 3,013.84	\$ 162.02	\$ 14.19	\$ -	\$ 3,013.84	\$ -	\$ 2,837.63	\$ 2,837.63	\$ -
MF170854	MANJU	7/19/2017	1.000	380	2987.12	\$ 18,322.56	\$ 985.06	\$ 86.25	\$ -	\$ 18,322.56	\$ -	\$ 17,251.25	\$ 8,796.81	\$ 8,454.44
MF170853	MANJU	7/19/2017	0.585	4	17.24	\$ 914.39	\$ 49.16	\$ 4.30	\$ -	\$ 914.39	\$ -	\$ 860.93	\$ 466.82	\$ 394.11
MF170866	MANJU	7/22/2017	0.417	43	142.78	\$ 15,775.06	\$ 848.09	\$ 74.27	\$ -	\$ 15,775.06	\$ -	\$ 14,852.70	\$ 3,885.71	\$ 10,966.99
MF170867	MANJU	7/22/2017	1.000	525	5040.18	\$ 20,027.57	\$ 1,076.71	\$ 94.27	\$ -	\$ 20,027.57	\$ -	\$ 18,856.59	\$ 10,853.12	\$ 8,003.47
MF170852	MANJU	7/19/2017	1.000	1	16.18	\$ 80.76	\$ 4.34	\$ 0.38	\$ -	\$ 80.76	\$ -	\$ 76.04	\$ 47.45	\$ 28.59
MF170851	MANJU	7/19/2017	0.417	29	111.69	\$ 2,617.85	\$ 140.74	\$ 12.31	\$ -	\$ 2,617.85	\$ -	\$ 2,464.80	\$ 2,464.80	\$ -
MF170887	MANJU	7/26/2017	1.000	8	147.70	\$ 284.73	\$ 15.31	\$ 1.34	\$ -	\$ 284.73	\$ -	\$ 268.08	\$ 204.08	\$ 64.00
MF170886	MANJU	7/26/2017	0.417	5	2.85	\$ 270.43	\$ 14.54	\$ 1.27	\$ -	\$ 270.43	\$ -	\$ 254.62	\$ 94.62	\$ 160.00
MF170892	MANJU	7/26/2017	0.417	3	9.47	\$ 660.22	\$ 35.49	\$ 3.11	\$ -	\$ 660.22	\$ -	\$ 621.62	\$ 220.80	\$ 400.82
MF170885	MANJU	7/26/2017	1.000	2893	7237.47	\$ 44,169.00	\$ 2,374.59	\$ 207.93	\$ -	\$ 44,169.00	\$ -	\$ 41,586.48	\$ 21,084.09	\$ 20,502.39
MF170864	MANJU	7/22/2017	1.000	36	139.59	\$ 3,143.37	\$ 169.00	\$ 14.78	\$ -	\$ 3,143.37	\$ -	\$ 2,959.59	\$ 2,959.59	\$ -
MF170877	MANJU	7/22/2017	0.417	1	2.35	\$ 63.51	\$ 3.41	\$ 0.30	\$ -	\$ 63.51	\$ -	\$ 59.80	\$ 59.80	\$ -
MF170865	MANJU	7/22/2017	1.000	18	91.16	\$ 510.85	\$ 27.48	\$ 2.41	\$ -	\$ 510.85	\$ -	\$ 480.96	\$ 480.96	\$ -
MF170883	MANJU	7/26/2017	1.000	3	10.43	\$ 100.09	\$ 5.39	\$ 0.47	\$ -	\$ 100.09	\$ -	\$ 94.23	\$ 94.23	\$ -
MF170884	MANJU	7/26/2017	1.000	14	51.63	\$ 1,238.43	\$ 66.58	\$ 5.84	\$ -	\$ 1,238.43	\$ -	\$ 1,166.01	\$ 1,166.01	\$ -
MF170912	MANJU	7/29/2017	1.000	110	388.10	\$ 6,082.70	\$ 327.01	\$ 28.63	\$ -	\$ 6,082.70	\$ -	\$ 5,727.06	\$ 2,022.66	\$ 3,704.40
MF170904	MANJU	7/29/2017	1.000	3167	7731.51	\$ 61,983.58	\$ 3,332.33	\$ 291.81	\$ -	\$ 61,983.58	\$ -	\$ 58,359.44	\$ 24,233.97	\$ 34,125.47
MF170903	MANJU	7/29/2017	0.585	5	29.40	\$ 4,780.77	\$ 257.02	\$ 22.51	\$ -	\$ 4,780.77	\$ -	\$ 4,501.24	\$ 831.99	\$ 3,669.25
MF170901	MANJU	7/29/2017	1.000	23	116.60	\$ 899.13	\$ 48.34	\$ 4.23	\$ -	\$ 899.13	\$ -	\$ 846.56	\$ 846.56	\$ -
MF170900	MANJU	7/29/2017	0.417	3	10.21	\$ 207.06	\$ 11.13	\$ 0.98	\$ -	\$ 207.06	\$ -	\$ 194.95	\$ 194.95	\$ -
MF170917	MANJU	8/2/2017	1.000	1419	6029.18	\$ 49,993.27	\$ 2,687.70	\$ 235.35	\$ -	\$ 49,993.27	\$ -	\$ 47,070.22	\$ 20,856.21	\$ 26,214.01
MF170916	MANJU	8/2/2017	0.417	86	361.79	\$ 40,113.30	\$ 2,156.56	\$ 188.85	\$ -	\$ 40,113.30	\$ -	\$ 37,767.89	\$ 10,444.31	\$ 27,323.58
MF170933	MANJU	8/5/2017	1.000	355	2562.71	\$ 12,631.68	\$ 679.11	\$ 59.46	\$ -	\$ 12,631.68	\$ -	\$ 11,893.11	\$ 6,666.88	\$ 5,226.23
MF170932	MANJU	8/5/2017	1.000	8	41.98	\$ 757.57	\$ 40.73	\$ 3.57	\$ -	\$ 757.57	\$ -	\$ 713.27	\$ 713.27	\$ -
MF170914	MANJU	8/2/2017	1.000	3	10.84	\$ 224.19	\$ 12.05	\$ 1.06	\$ -	\$ 224.19	\$ -	\$ 211.08	\$ 211.08	\$ -
MF170919	MANJU	8/2/2017	0.417	2	10.43	\$ 400.71	\$ 21.54	\$ 1.89	\$ -	\$ 400.71	\$ -	\$ 377.28	\$ 377.28	\$ -
MF170931	MANJU	8/5/2017	0.417	1	2.24	\$ 63.47	\$ 3.41	\$ 0.30	\$ -	\$ 63.47	\$ -	\$ 59.76	\$ 59.76	\$ -
MF170915	MANJU	8/9/2017	1.000	55	205.31	\$ 1,314.55	\$ 70.65	\$ 6.19	\$ -	\$ 1,314.55	\$ -	\$ 1,237.71	\$ 1,237.71	\$ -
MF170946	MANJU	8/9/2017	0.417	6	10.88	\$ 297.73	\$ 16.00	\$ 1.40	\$ -	\$ 297.73	\$ -	\$ 280.33	\$ 231.53	\$ 48.80
MF170947	MANJU	8/9/2017	1.000	438	2742.66	\$ 16,390.10	\$ 881.14	\$ 77.19	\$ -	\$ 16,390.10	\$ -	\$ 15,431.77	\$ 7,005.89	\$ 8,425.88
MF170945	MANJU	8/9/2017	1.000	62	419.36	\$ 3,421.63	\$ 183.94	\$ 16.12	\$ -	\$ 3,421.63	\$ -	\$ 3,221.57	\$ 2,830.28	\$ 391.29
MF170961	MANJU	8/12/2017	1.000	2075	6504.47	\$ 47,591.56	\$ 2,558.58	\$ 224.05	\$ -	\$ 47,591.56	\$ -	\$ 44,808.93	\$ 17,336.07	\$ 27,472.86
MF170958	MANJU	8/12/2017	1.000	2	2.99	\$ 72.87	\$ 3.92	\$ 0.34	\$ -	\$ 72.87	\$ -	\$ 68.61	\$ 27.57	\$ 41.04
MF170944	MANJU	8/9/2017	1.000	29	87.50	\$ 1,522.55	\$ 81.85	\$ 7.19	\$ -	\$ 1,522.55	\$ -	\$ 1,433.51	\$ 1,433.51	\$ -
MF170974	MANJU	8/16/2017	1.000	413	1653.61	\$ 13,234.25	\$ 711.49	\$ 62.30	\$ -	\$ 13,234.25	\$ -	\$ 12,460.46	\$ 4,756.83	\$ 7,703.63
MF170959	MANJU	8/12/2017	1.000	7	27.16	\$ 484.94	\$ 26.07	\$ 2.29	\$ -	\$ 484.94	\$ -	\$ 456.58	\$ 456.58	\$ -
MF170960	MANJU	8/12/2017	1.000	13	112.79	\$ 817.82	\$ 43.97	\$ 3.85	\$ -	\$ 817.82	\$ -	\$ 770.00	\$ 609.24	\$ 160.76
MF170984	MANJU	8/19/2017	1.000	137	936.75	\$ 5,102.02	\$ 274.28	\$ 24.02	\$ -	\$ 5,102.02	\$ -	\$ 4,803.72	\$ 2,420.13	\$ 2,383.59

Exhibit A.3

Exhibit A.3 -- Example 1 in Complaint**FROM ANAYA GEMS' COMPUTER RECORDS:**

Manjusaka Invoice	Value of Imports Reported to CBP for Calc. of Duties	Actual Value of the Imports*	Unreported Value of the Imports*	Customs Duties Owed on Actual Value of the Imports*
MM170014	\$726,000	\$1,456,780	\$730,780	\$83,182.14
MF170864	\$2,959.59	\$2,959.59	\$0	\$169
MF170865	\$480.96	\$480.96	\$0	\$27.48
MF170866	\$3,885.71	\$14,852.70	\$10,966.99	\$848.09
MF170867	\$10,853.12	\$18,856.59	\$8,003.47	\$1,076.71
MM170868	\$11,908	\$15,277.01	\$3,369.01	\$872.32
MF170877	\$59.80	\$59.80	\$0	\$3.41
TOTAL CUSTOM DUTIES OWED				\$86,179.15

UNDERPAYMENT OF CUSTOMS DUTIES IN EXAMPLE 1:

Customs Duties Owed on True Value of Imports in Example 1 (Rather than Value Reported)	\$86,179.15
Customs Duties Actually Paid	\$38,322.71
Underpayment of Duties Based on Anaya Gems' Computer Records	\$47,856.44

*These values are based on Anaya Gems' records.